

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA**

<b>BILLY TYLER,</b>	)	<b>CASE NO. 4:08CV3044</b>
	)	
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	<b>MEMORANDUM</b>
	)	<b>AND ORDER</b>
<b>INTERNAL REVENUE SERVICE,</b>	)	
	)	
<b>Defendant.</b>	)	

This matter is before the court on Plaintiff's Motion for Leave to Appeal In Forma Pauperis. ([Filing No. 8.](#)) On May 19, 2008, the court dismissed Plaintiff's claims without prejudice and entered judgment against Plaintiff. ([Filing Nos. 6](#) and [7.](#)) On June 23, 2008, Plaintiff filed a Notice of Appeal of the court's Judgment. ([Filing No. 8.](#)) Plaintiff is not a prisoner and has previously been granted leave to proceed IFP in this matter. ([Filing No. 5.](#))

As set forth in [Federal Rule of Appellate Procedure 24\(a\)\(3\)](#):

(a) Leave to Proceed in Forma Pauperis ....

(3) Prior Approval. A party who was permitted to proceed in forma pauperis in the district-court action, or who was determined to be financially unable to obtain an adequate defense in a criminal case, may proceed on appeal in forma pauperis without further authorization, unless the district court – before or after the notice of appeal is filed– certifies that the appeal is not taken in good faith or finds that the party is not otherwise entitled to proceed in forma pauperis. In that event, the district court must state in writing its reasons for the certification or finding.

The court has reviewed the record and finds that because Plaintiff proceeded IFP in the district court, he may now "proceed on appeal in forma pauperis without further authorization."

IT IS THEREFORE ORDERED that:

1. Plaintiff's Motion to Proceed In Forma Pauperis on Appeal ([Filing No. 8](#)) is granted; and
2. The Clerk of the court shall provide the Court of Appeals with a copy of this Memorandum and Order.

DATED this 21<sup>st</sup> day of July, 2008.

BY THE COURT:

s/Laurie Smith Camp  
United States District Judge